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3:12-cv-00059-PMP-WGC

## ORDER

Defendants.

Additionally, a review of Plaintiff's motion for summary judgment demonstrates that Plaintiffs are entitled to the relief requested on the merits of their motion. Specifically, as stated in Plaintiff's motion for summary judgment, all Defendants have stipulated to the amount of federal income taxes they owe for the tax years 1993 through 2005. All Defendants also have stipulated that the federal tax liens arising from the IRS assessments for those tax years attached to the real property that is the subject of this action is appropriate. As a result, the only issues remaining are whether Defendants David Martini and Margaret Martini are also liable for certain additions to these tax liabilities in the form

1 of penalties, interest and collection costs.

2 The Court finds, based on the undisputed facts which are not opposed by  
3 Defendants, that as a matter of law the Martinis are liable for the various penalties due in  
4 accord with 26 U.S.C. § 6651(a)(1) and (a)(2), and 26 U.S.C. § 6654, in the amounts  
5 specified in Plaintiff's motion for summary judgment. The Court further finds that the tax  
6 liens for unpaid income taxes and penalties at issue in this action enumerated in Plaintiff's  
7 motion for summary judgement are valid.

8 **IT IS THEREFORE ORDERED** that Plaintiff United States' Motion for  
9 Summary Judgment (Doc. #40) is **GRANTED** and a judgment shall be entered in favor of  
10 Plaintiff United States and against Defendants accordingly.

11 **IT IS FURTHER ORDERED** that Plaintiff United States shall have to and  
12 including **April 17, 2014** within which to submit to the Court a Proposed Form of Final  
13 Judgment.

14 DATED: March 27, 2014.

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16 PHILIP M. PRO  
17 United States District Judge  
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